

**Illinois Department of Revenue
Regulations**

Title 86 Part 210 Section 210.125 Denial by Lapse of Time
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TITLE 86: REVENUE

**PART 210
BOARD OF APPEALS**

Section 210.125 Denial by Lapse of Time

If no action is taken by the Board and written notice thereof mailed within 365 days after the date of filing, the petition is deemed denied.

(Source: Amended at 17 Ill. Reg. 8860, effective June 2, 1993)